

Witness: Terry L. Schwennesen

Record Request AG-3

Request:

Does NEP have any FAS-87 or FAS-106 assets on its books related to Seabrook?

Response:

The Seabrook project, rather than the individual owners, carries FAS-87 and FAS-106 assets on its books. See response to Record Request AG-4.

Witness: Terry L. Schwennesen

Record Request AG-4 (NEP)

Request:

If as a result of the Seabrook sale there is a net surplus of either FAS-87 or FAS-106, will NEP be reimbursed for that surplus?

Response:

FAS 87 and FAS 106 expenses for Seabrook's employees are recorded on the books of the Seabrook project. At or close to the time that the sale of Seabrook closes, actuarial studies will be performed to reconcile the appropriate actual balance of funding for both FAS 87 and FAS 106 as of the closing date. Once the appropriate final balance is determined, NEP will either receive or pay its pro rata share of any surplus or deficiency, respectively. The amount of any receipt or payment will either be returned to customers or paid by customers through NEP's CTC Reconciliation Account mechanism.

Witness: Terry L. Schwennesen

Record Request AG-5
REQUESTED DURING CONFIDENTIAL PROCEEDING (Tr. 1, at 160)

Witness: Terry L. Schwennesen

Record Request AG-6
REQUESTED DURING CONFIDENTIAL PROCEEDING (Tr. 1, at 171)

Witness: Tax Department

Record Request AG-7
REQUESTED DURING CONFIDENTIAL PROCEEDING (Tr. 1, at 178)

Witness: Tax Department

Record Request AG-8
REQUESTED DURING CONFIDENTIAL PROCEEDING (Tr. 1, at 179)

Witness: Terry L. Schwennesen

Record Request AG-9
REQUESTED DURING CONFIDENTIAL PROCEEDING (Tr. 1, at 195)

Witness: Terry L. Schwennesen

Record Request DTE-1
REQUESTED DURING CONFIDENTIAL PROCEEDING (Tr. 1, at 200)